In the High Court of Punjab and Haryana at Chandigarh

I.T.A. No. 441 of 2006

Date of Decision: 1.3.2007

The Desh Sewak Co-operative Labour & Construction Society Ltd., Bathinda

…Appellant

Versus

Commissioner of Income Tax, Central Revenue Building, Bathinda.

…Respondent

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. Ram Lal Gupta,

for the appellant.

JUDGMENT

M.M. KUMAR, J. (Oral),

It could not be successfully disputed that the issue raised in the instant appeal is covered against the appellant-assessee by a Division Bench judgment of this Court in the case of The Bandi Co-operative Labour & Construction Society Ltd. v. Commissioner of Income Tax, Central Revenue Building, Bathinda (I.T.A. No. 20 of 2006, decided on 16.5.2006).

As the matter is covered against the appellant-assessee, accordingly the appeal is dismissed.

(M.M. KUMAR)
JUDGE

(RAJESH BINDAL)
JUDGE

March 1, 2007

Pkapoor